

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

	x
In re:	:
	Chapter 11
	:
CIRCUIT CITY STORES, INC., et al.,	:
	Case No. 08-35653 (KRH)
	:
Debtors.	:
	Jointly Administered
	:
	:
	:
	x

**SUMMARY OF FOURTH INTERIM FEE APPLICATION OF DJM REALTY
SERVICES, LLC FOR REIMBURSEMENT OF EXPENSES INCURRED AND FOR
ALLOWANCE AND PAYMENT OF COMPENSATION FOR SERVICES RENDERED
(AUGUST 1, 2009 –THROUGH OCTOBER 31, 2009)**

Name of applicant:	<u>DJM Realty Services, LLC</u>
Authorized to provide professional services to:	<u>Circuit City Stores, Inc., et al.</u>
Date of retention:	<u>11/19/08</u>
Period for which compensation and reimbursement are sought:	<u>8/1/09 – 10/31/09</u>
Amount of compensation sought as actual, reasonable, and necessary:	<u>\$526,012.50</u>
Amount of expense reimbursement sought:	<u>\$30,314.68</u>
This is: <u>X</u> an Interim Application	<u> </u> a Final Application

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:	x
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CIRCUIT CITY STORES, INC., <u>et al.</u> ,	Chapter 11
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	:
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	:
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	x

**FOURTH INTERIM FEE APPLICATION OF DJM REALTY SERVICES, LLC FOR
REIMBURSEMENT OF EXPENSES INCURRED AND FOR ALLOWANCE AND
PAYMENT OF COMPENSATION FOR SERVICES RENDERED**

DJM Realty Services, LLC ("DJM") real estate consultant and advisor for Circuit City Stores, Inc., et al. (collectively the "Debtors" or the "Company"), files this fourth interim fee application for reimbursement of expenses incurred and for allowance and payment of compensation for services rendered (the "Application") from August 1, 2009 through October 31, 2009 (the "Fourth Interim Period"). In support of this Application, DJM respectfully represents the following:

BACKGROUND

1. On November 10, 2008 (the "Commencement Date"), the Debtors commenced with this Court voluntary cases under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code").

2. On December 12, 2008, the Debtors filed their Application For an Order Pursuant to 11 U.S.C. Sections 105 (a), 327(a), 328 and 1107 and Bankruptcy Rule 2014(a) Authorizing the Employment and Retention of DJM Realty Services, LLC, as Real Estate Consultant and Advisor to the Debtors effective November 19, 2008 (the "Employment Application") [Docket No.963]. A copy of the Employment Application is attached to this Application as Exhibit A.

3. The Employment Application was supported as to DJM by the Declaration of Andrew B. Graiser, a copy of which is included as part of Exhibit A.

4. On January 9, 2009 the Court entered its order (the "Employment Order") [Docket No.1436] authorizing the Debtors to retain DJM. A copy of the Employment Order is attached to this Application as Exhibit B. The Real Estate Consulting and Advisory Services Agreement and the four amendments thereto (collectively the "Agreement") executed by the Company and DJM are attached hereto as part of Exhibit A and as Exhibit A-1 respectively. The Agreement includes provisions for DJM to work on property dispositions. As amended, the Agreement provides for the reimbursement to DJM of approved expenses, not to exceed \$100,000. As set forth in Section 3(b) of the Agreement, DJM is entitled to receive fees for Owned Property dispositions in the amount of 3.25% of gross proceeds.

COMPENSATION AND REIMBURSEMENT REQUESTED

5. By this Application DJM requests that this Court authorize and order (a) reimbursement of expenses incurred by DJM in the provision of services for the Debtors in the amount of \$30,314.68 and (b) allowance of compensation for services rendered by DJM on behalf of the Debtors in the amount of \$526,012.50, representing fees earned. All such amounts have been paid to DJM.

6. All expenses incurred and services performed by DJM were incurred or performed for

and on behalf of the Debtors and not for or on behalf of any other individual or entity. These expenses were incurred and services were rendered in discharge of DJM's responsibilities as real estate consultant and advisor for the Debtors. DJM's services have been substantial, necessary and of significant benefit to the Debtors and their estates.

7. No agreement or understanding exists between DJM and any other entity for the sharing of compensation to be received for services rendered in connection with this case.

SUMMARY OF EXPENSES INCURRED, SERVICES RENDERED AND FEES

8. Since the entry of the Employment Order, DJM worked closely with the Debtors and their advisors to maximize the return for estate creditors and has acted at all times in the best interests of creditors and other parties in interest in this case. As set forth below, in the Fourth Interim Period DJM's efforts have resulted in gross proceeds from real estate transactions in excess of \$16,000,000.00.

9. During the Fourth Interim Period and as part of the provision of its services to the Debtors, DJM incurred or paid expenses in the amount of \$30,314.68 relating to travel, mailing and marketing related matters. DJM invoiced the Debtors for this amount, a copy of which invoice is attached to this Application as Exhibit C. The Debtors have paid that amount.

10. DJM marketed Owned Properties for sale. As a result of such efforts during the Fourth Interim Period the Debtors realized gross proceeds in the amount of \$16,185,000.00 from the sale of the Debtors' store numbers 73 in Lithia Springs, CA, 231 in San Jose, CA, 249 in Moreno Valley, CA and 401A in Hollywood, CA. As set forth in Section 3 (b) of the Agreement, DJM's fee for such sale is 3.25% of such gross proceeds which equals \$526,012.50. DJM invoiced the Debtors for such amount, copies of which invoices are attached to this Application as composite Exhibit D. The Debtors paid the amounts stated in those invoices.

WHEREFORE, DJM requests that the Court (i) approve the Debtors' reimbursement to DJM of expenses incurred in the amount of \$30,314.68, (ii) approve DJM's fees in the amount of \$526,012.50 related to the sale of the Owned Properties as listed in Paragraph 10 above, and (iii) grant DJM such other and further relief as the Court deems just and proper.

DJM REALTY SERVICES, LLC



By: _____

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Dated: December 14, 2009

Dated: December 15, 2009 Respectfully submitted by:
Richmond, Virginia

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Counsel for Debtors and Debtors in
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EXHIBIT A
EMPLOYMENT APPLICATION

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

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In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
: Jointly Administered
Debtors. :
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**DEBTORS' APPLICATION FOR ORDER UNDER BANKRUPTCY
CODE SECTIONS 105(a), 327(a), 328 AND 1107
AND BANKRUPTCY RULE 2014(a), AUTHORIZING THE
EMPLOYMENT AND RETENTION OF DJM REALTY SERVICES, LLC
AS REAL ESTATE CONSULTANT AND ADVISOR TO THE
DEBTORS EFFECTIVE AS OF NOVEMBER 19, 2008**

The debtors and debtors in possession in the
above-captioned cases (collectively, the "Debtors"),¹

¹ The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City
(cont'd)

seek entry of an order, under sections 105(a), 327(a), 328 and 1107 of title 11 of the United States Code (the "Bankruptcy Code"), as supplemented by Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), authorizing the employment and retention of DJM Realty Services, LLC ("DJM") as real estate consultant and advisor for the Debtors effective as of November 19, 2008. In support of the Application, the Debtors rely upon the Affidavit of Andrew B. Graiser, sworn to on December 12, 2008 (the "Graiser Affidavit"), a copy of which is attached hereto as Exhibit A. In further support of this Application, the Debtors respectfully represent as follows:

(cont'd from previous page)

Stores West Coast, Inc. (0785), IntertAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Application under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Application in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are Bankruptcy Code sections 105(a), 327(a), 328 and 1107, as supplemented by Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

3. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

4. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

5. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia (the "United States Trustee") appointed a statutory committee of unsecured creditors. To date, no

trustee or examiner has been appointed in these chapter 11 cases.

6. Based in Richmond, Virginia, Debtors are a leading specialty retailer of consumer electronics and operate large nationwide electronics stores throughout the United States and Puerto Rico that sell, among other things, televisions, home theatre systems, computers, camcorders, furniture, software, imaging and telecommunications products, and other audio and video electronics.

7. Despite significant revenues, the Debtors have suffered two consecutive years of losses. While the Debtors made every effort to improve their financial performance and implement a global turnaround strategy, they were ultimately unable to consummate a successful restructuring outside of bankruptcy. In large part, the Debtors' chapter 11 filings were due to an erosion of vendor confidence, decreased liquidity and the global economic crisis.

8. Thus, the Debtors commenced these cases with the immediate goals of obtaining adequate postpetition financing and continuing their

restructuring initiatives commenced prior to the Petition Date, including closing 154 stores. In addition, the Debtors will continue to evaluate their business, work closely with their vendors, and enhance customer relations with a goal of emerging from chapter 11 as a financially stable going concern.

RELIEF REQUESTED

9. By this Application, the Debtors seek entry of an order, under Bankruptcy Code sections 105(a), 327(a), 328 and 1107 authorizing the employment and retention of DJM as their real estate consultant and advisor in these chapter 11 cases, effective as of November 19, 2008.

BASIS FOR RELIEF

10. Prior to the Petition Date, the Debtors were parties to over 700 leases and subleases of non-residential real property (collectively, the "Leases"). The Debtors require qualified real estate consulting and advisory services to assist them in developing and implementing an action plan with respect to real estate properties leased by the Debtors.

11. In addition, on December 5, 2008, the Court approved the Debtors' Motion For Orders Under 11 U.S.C. §§ 105, 363, And 365 (I) Approving Bidding And Auction Procedures For Sale Of Unexpired Nonresidential Real Property Leases For Closing Stores, (II) Setting Sale Hearing Date, And (III) Authorizing And Approving (A) Sale Of Certain Nonresidential Real Property Leases Free And Clear Of Liens, Claims, And Encumbrances, (B) Assumption And Assignment Of Certain Unexpired Nonresidential Real Property Leases, And (C) Lease Rejection Procedures (Docket No. 413) (the "Lease Sale Procedures Motion"). Pursuant to the Lease Sale Procedures Motion, the Debtors intend to market approximately 154 Leases for premises at which the Debtors commenced store closing sales prior to the Petition Date. DJM has already begun assisting the Debtors with this marketing process, and bids on these 154 Leases are due on or before December 15, 2008. DJM's assistance in marketing these Leases in this brief period of time is accordingly necessary to ensure that maximum value is obtained from these Leases, without

incurring administrative expenses for additional months while an extended marketing process is conducted.

DJM'S QUALIFICATIONS

12. DJM is a real estate solutions firm whose professionals have been providing corporate real estate services for nearly 15 years. The services of DJM encompass, but are not limited to, real estate lease extrication and rent reduction solutions through the use of procedural and economic leverage, direct relationships with other potential users of excess/underperforming locations, and valuation analysis.

13. The Debtors believe that DJM is well qualified to provide such services, expertise, consultation and assistance. As set forth in the Graiser Affidavit, DJM has assisted and advised numerous chapter 11 debtors in connection with their restructuring efforts. E.g., In re PTI Holding Corporation (London Fog), Case No. 06-50140 (GWZ) (Bankr. D. NV 2006); In re Winn-Dixie Stores, Inc., Case No. 05-03817 (JAF) (Bankr. M.D. Fla. 2005); In re MTS, Incorporated (Tower Records), Inc. Case No. 04-

10394, (PJW) (Bankr. D. Del. 2004); In re Avado Brands, Case No. 04-31555-SAF-11 (Bankr. N.D. Tex. 2004); In re Kmart Corporation, Case No. 02-B02474 (Bankr. N.D. IL. 2002).

SCOPE OF SERVICES

14. The Debtors desire to retain DJM pursuant to that certain Real Estate Consulting and Advisory Services Agreement (the "Retention Agreement"), by and between the Debtors and DJM Realty Services, LLC, a true and correct copy of which is attached to the Graiser Affidavit as Exhibit B. As more fully set forth in the Retention Agreement, during the term of retention, DJM shall provide the following consulting and advisors services with respect to the Debtors' leases (the "Consulting and Advisory Services"):²

- (a) Meeting with the Debtors to ascertain their goals, objectives and financial parameters;
- (b) Negotiating the modification of certain of the Leases, as directed by the

² The following descriptions of certain terms of the Retention Agreement are intended to provide an overview for parties in interest. All parties are directed to the Retention Agreement for the controlling terms of such agreement. To the extent that the descriptions set forth in the Application differ from the terms of the Retention Agreement, the terms of the Retention Agreement control.

Debtors, to obtain rent reductions or other advantageous modifications;

- (c) Negotiating the sale of Owned Properties, and the termination, assignment, sublease or other disposition of certain of the Leases, as directed by the Debtors, including preparing and implementing a marketing plan therefore and assisting the Debtors at an auction of the Leases, if needed;
- (d) Negotiating waivers or reductions of prepetition cure amounts and Bankruptcy Code section 502(b)(6) claims with respect to Leases;
- (e) Negotiating, as requested by the Debtors, extensions of time to assume or reject Leases;
- (f) Providing, as requested by the Debtors, desk-top valuations of certain of the Leases;
- (g) Assisting the Debtors in the documentation of proposed transactions; and
- (h) Reporting periodically to the Debtors regarding the status of negotiations.

DJM' S DISINTERESTEDNESS

15. Except as set forth in the Graiser Affidavit, to the best of the Debtors' knowledge, DJM and its professionals (a) do not have any connection with the Debtors, their creditors, or any other party in interest, or their respective attorneys or accountants,

(b) are "disinterested persons" under Bankruptcy Code section 101(14), and as required under Bankruptcy Code section 327(a), and (c) do not hold or represent an interest adverse to the estate.

PROFESSIONAL COMPENSATION

16. The Debtors have agreed to pay DJM fees ("Fees"), as outlined below and more thoroughly described in the Retention Agreement and payable at the times set forth in the Retention Agreement:

- (a) **Lease Modifications - Monetary Terms:** As to each modification of the monetary terms of a Lease that is later assumed by the Debtor, including but not limited to rent reductions, elimination of percentage rent payments, reductions in terms and reductions or limitations of extra charges, DJM fee shall be a percent of Total Occupancy Cost Savings, as calculated in section 3(a)(i) of the Retention Agreement.
- (b) **Lease Modifications - Non-Monetary Terms:** As to each modification of the non-monetary terms of a Lease, including by not limited to the Debtors' unilateral right to early termination of a Lease and the elimination of continuous operating provisions, DJM shall earn an amount equal \$0.25 per square foot of "rentable area" for the applicable Lease premise.
- (c) **Lease Modifications - Additional Compensation:** If any Lease renegotiation results in the payment of consideration

to the Debtors for execution the Lease modification, then such additional consideration shall be included in the calculation of Total Occupancy Cost Savings for purposes of calculating DJM's Fee under subsection (a) above.

- (d) **Dispositions:** As to each assignment, sublease, or other transfer of a Lease (including lease termination transactions with landlords, the sale of so-called "Designation Rights" but specifically excluding sales to purchasers of substantially all the equity or assets of the Debtors in which DJM was directly responsible for the consummation of any such sale), DJM shall earn a fee in the amount equal to three and three quarters (3.75%) percent of the Gross Proceeds of such disposition. As to each sale of Owned Property, DJM shall earn a fee in an amount equal to three and one-quarter percent (3.25%) of Gross Proceeds of such sale.
- (e) **Reduction in Bankruptcy Claims:** As to each Lease assumed and assigned by the Debtors, DJM shall earn a fee in the amount equal to three and three quarters (3.75%) percent of the amount paid to any landlord to cure defaults existing at the time of the assumption, where such cure amount is reduced below the cure amount that the Debtors reasonably acknowledge is owing. As to each Lease rejected by the Debtor, DJM shall earn a fee in the amount equal to three and three quarters (3.75%) percent of the amount any landlord agrees to reduce or waive the claim it could reasonably assert under § 502(b)(6) or otherwise.

- (f) **Extensions of Time to Assume/Reject Leases:** If the Debtor requests that DJM negotiate with landlords to obtain extensions of time to assume/reject Leases beyond 210 days from the petition date of the Debtor's Bankruptcy Case, then DJM shall be paid for such work at the rate of \$350 per hour.
- (g) **Valuations:** For each Lease for which the Debtor requests a desk-top leasehold valuation, DJM shall earn and be paid a fee of \$400. Up to one half of that fee may be offset by the Debtor against any additional fees owned to DJM hereunder for the applicable Lease. DJM will keep time records for such services as may be required by the Court administering the Bankruptcy Case.
- (h) **Additional Fees:** DJM will be compensated for additional consulting services rendered at the Debtors' specific request and that are not otherwise provided for in the Retention Agreement, at the rate of \$350 per hour. DJM will keep time records for such services as may be required by the Court.
- (i) **Timing of Payment of Fees:** DJM's fees provided for in subsections (a), (b) and (c) above are earned and payable on the earlier to occur of the date that (i) any Court order approving the modified Lease terms shall be final and non-appealable, (ii) the date the Debtors begin to receive the benefits of the renegotiation pursuant to a Lease modification or (iii) the date the Debtor's plan of reorganization or liquidation filed with the Court or the conclusion of the Debtor's Bankruptcy proceeding shall be final and effective.. DJM's fees

provided for in subsection (d) above are earned and payable to DJM upon the closing of any transaction. DJM's fees provided for in subsection (e) above shall be payable on the earlier to occur of the date that (x) the Debtors' plan of reorganization or liquidation filed with the Court or other conclusion of the Debtor's Bankruptcy proceeding shall be final and effective or (y) a Court order approving the assumption and assignment of the applicable Lease is final and non-appealable. DJM's fees provided for in subsection (f) above shall be payable upon the delivery to Debtor of a landlord-executed extension of time to assume/reject a Lease. DJM's fees provided for in subsection (g) above shall be payable upon the delivery of each valuation to the Debtor.

17. The Debtors understand that DJM intends to apply to the Court for allowances of compensation and reimbursement of expenses for real estate consulting services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding Local Rules, orders of this Court and guidelines established by the United States Trustee. Because DJM will be compensated on a monthly basis with certain fees, DJM should not be required to maintain or provide detailed time records in connection with any of its applications unless such applications contain hourly

fees for additional consulting services as set forth in the Retention Agreement.

18. Such applications for fees and expenses will be paid by the Debtors, pursuant to the terms of the Retention Agreement, subject to approval by the Court.

NOTICE

19. Notice of this Application has been provided to those parties entitled to notice under this Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management, and Administrative Procedures (Docket No. 136). The Debtors submit that, under the circumstances, no other or further notice need be given.

WAIVER OF MEMORANDUM OF LAW

20. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Application and all applicable authority is set forth in the Application, the Debtors request that the requirement that all applications be accompanied by a separate memorandum of law be waived.

NO PRIOR REQUEST

21. No previous request for the relief sought
herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form annexed hereto, granting the relief requested in the Application and such other and further relief as may be just and proper.

Dated: Richmond, Virginia
December 12, 2008

Circuit City Stores, Inc.

/s/ Michelle Mosier
Michelle Mosier
Vice President and Controller

Dated: December 12, 2008 SKADDEN, ARPS, SLATE, MEAGHER &
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Counsel for Debtors and Debtors
in Possession

EXHIBIT A
Graiser Affidavit

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA

IN RE:	§	Chapter 11
CIRCUIT CITY STORES, INC., et al.	§	CASE NO. 08-35653 (KRH)
	§	Jointly Administered
DEBTORS	§	

**AFFIDAVIT OF ANDREW B. GRAISER IN SUPPORT OF
APPLICATION TO APPROVE THE EMPLOYMENT AND RETENTION OF
DJM ASSET MANAGEMENT, LLC
AS REAL ESTATE CONSULTANTS FOR THE DEBTORS**

STATE OF NEW YORK)
)
COUNTY OF SUFFOLK)

BEFORE ME, the undersigned authority, personally appeared Andrew B. Graiser, who, upon being duly sworn, deposed and stated as follows:

1. **Background.** My name is Andrew B. Graiser. I am over the age of twenty-one (21) years, am competent to make this Affidavit, and have personal knowledge of the facts as stated in this Affidavit.
2. I am Co-President and Chief Executive Officer of DJM Asset Management, LLC (“DJM”), a real estate consulting firm that maintains offices at 445 Broadhollow Road, Suite 225, Melville, New York 11747, and I make this affidavit on behalf of DJM (the “Affidavit”). I submit this Affidavit in support of the application (the “Application”) of Circuit City Stores, Inc. and certain of its affiliated entities (collectively “Circuit” or the “Debtors”) for an order pursuant to Section 327(a) of the Bankruptcy Code authorizing the employment and retention of DJM as real estate consultant to the Debtors. Except as otherwise noted, I have personal knowledge of the matters set forth herein.

3. DJM is a real estate consulting firm with significant experience in the representation of debtors concerning the disposition of leases and the mitigation of bankruptcy claims. DJM has been retained in the past as real estate consultant to Winn-Dixie, Kmart, Heilig Meyers, The Sharper Image, Linens 'N Things and Goody's Family Clothing, among others. DJM is well qualified to act as real estate consultants to the Debtors in this bankruptcy case.

4. **Connections.** To the best of my knowledge and belief, neither I, DJM, nor any principal, consultant or employee thereof, has any connection with the Debtors, their creditors, other parties-in-interest, their respective attorneys, or the U.S. Trustee or any person employed in the Office of the U.S. Trustee (as identified to us by the Debtor), except as disclosed or otherwise described herein, including:

- a. More than two years prior to the filing of the petition in this case, DJM performed certain real estate consulting services for the Debtors. Such work is completed, DJM received full payment for the work it completed and DJM is not a creditor of the Debtors.
- b. An affiliate of DJM, Gordon Brothers Retail Partners, LLC ("GBRP"), is currently engaged (as part of a joint venture) as the Debtors' agent to conduct store closing sales at 154 Circuit store locations. Pursuant to the store closing sales, GBRP (together with its joint venture partner Hilco Merchant resources, LLC) will sell the inventory and furniture, fixtures and equipment at those 154 store locations as set forth in the agency agreement (as amended) between the Company and the GBRP and Hilco merchant Resources joint venture. GBRP may consider future transactions opportunities relating to Circuit, including engagements similar to the current engagement or as an inventory and/or fixtures disposition consultant for the Debtors.
- c. An affiliate of DJM, GB Asset Advisors, LLC ("GBAA"), was engaged in September 2008 by the agent to Circuit's pre-petition senior loan facility to provide certain inventory appraisal services relating to Circuit. Such work is completed and GBAA is not a creditor of the Debtors. Furthermore, GBAA has been asked by the agent for Circuit's debtor-in-possession loan facility to continue performing from time to time inventory appraisal services relating to Circuit, and GBAA may also consider other future transactions opportunities relating to Circuit.
- d. An affiliate of DJM's parent company, Gordon Brothers Group, LLC, owns CompUSA, Inc. ("CompUSA"). Affiliates of CompUSA previously assigned their tenant's interest in five CompUSA leases to Circuit. CompUSA is no longer operating any retail business.
- e. DJM and certain affiliates of DJM have entered into joint venture agreements with affiliates of Kimco, one of Circuit's landlords, in connection with investments in real estate. None of such arrangements are, in the aggregate, material to the business of DJM or its affiliates.
- f. In a matter unrelated to Circuit, an affiliate of DJM is part of a joint venture with an affiliate of New Plan Excel Realty Trust, Inc., an affiliate of Centro, one of Circuit's landlords, to provide real estate disposition services to a third party. That matter is not material to the business of DJM or its affiliate.

5. To the best of my knowledge and belief, except as may be set forth above, DJM, its principals, consultants, and employees:

- a. Are not creditors, equity security holders, or insiders of the Debtors; and
- b. Are not and were not, within two (2) years before the date of the filing of the Debtors' Chapter 11 petition, a director, officer, or employee of the Debtors.

6. As a part of its diverse practice, DJM appears in numerous cases, proceedings and transactions involving attorneys, accountants, investment bankers and financial consultants, some of which may represent claimants and parties-in-interest in these Chapter 11 cases. Further, DJM has in the past, and may in the future, be represented by various attorneys and law firms in the legal community, some of whom may be involved in these proceedings. In addition, DJM has in the past and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors herein in matters upon which DJM is to be employed.

7. DJM may have in the past represented, may currently represent, and likely in the future will represent, in matters wholly unrelated to the Debtors' cases, numerous entities that are listed on Exhibit "A" attached to this Affidavit. DJM has not represented, does not represent, and will not represent any such entity's interest in this bankruptcy case. DJM does not represent any such entity in connection with this bankruptcy case nor does it believe that any relationship it may have with any of the entities listed on Exhibit "A" attached hereto will interfere with or impair DJM's representation of the Debtors in these cases. DJM will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or parties in interest in this bankruptcy case, provided, however, that such services do not relate to, or have any direct connection with, this bankruptcy case.

8. I have reviewed the list of parties-in-interest that is attached as Exhibit A to this Affidavit (collectively, the "Parties-in-Interest").

9. As expected, while the results of these searches revealed no conflict of interest with regard to DJM's anticipated retention as real estate consultant for the Debtors, connections to several Parties-in-Interest were revealed. Those connections are specifically outlined in Section 4 above.

10. Insofar as other connections with Parties-in-Interest are concerned, it is possible that one or more associates or staff members of DJM may have personal or social connections with certain Parties-in-Interest. However, DJM submits that individual affiliations with Parties-in-Interest will not in any way affect the services that DJM proposes to provide to the Debtors.

11. DJM submits that the connections described above do not create a conflict in its retention as real estate consultant to the Debtors.

12. The disclosures identified above are based upon all information reasonably available to DJM at the time of submission of the Application to the Bankruptcy Court for approval. DJM will, to the extent necessary, supplement this Affidavit as may be required by the Bankruptcy Code and Rules if and when any other relationships exist or are modified such that further disclosure is required. DJM will implement appropriate internal procedures to protect the interests of the Debtors in connection with the representations and relationships set forth above.

13. Compensation. DJM and the Debtors have entered into an engagement agreement dated as of November 19, 2008 (the "Agreement"), a copy of which is attached hereto as Exhibit B, which Agreement will govern the relationship between DJM and the Debtors. DJM will provide such real estate consulting services as are set forth in the Agreement for the compensation described therein.

14. No promises have been received by DJM, nor any associate or employee thereof, as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Except as set forth in this affidavit, DJM has no agreement with any other entity to share with such entity any compensation received by DJM in connection with these Chapter 11 cases.

[Signature page follows.]

WHEREFORE, affiant respectfully prays for the entry of the order submitted with the Application and for such other and further relief as may be just and proper.

DJM Asset Management, LLC

Andrew B. Graiser, Co-President
445 Broad Hollow Road, Suite 225
Melville, New York 11747

Sworn to before me this day
of December 2008

Notary Public
My Commission Expires:

EXHIBIT A

Parties-in-Interest

The Debtors

Abbott Advertising Agency, Inc.
CC Aviation, LLC
CC Distribution Company of Virginia, Inc.
Circuit City Properties, LLC
Circuit City Purchasing Company, LLC
Circuit City Stores, Inc.
Circuit City Stores PR, LLC
Circuit City Stores West Coast, Inc.
Courcheval, LLC
InterTAN, Inc.
Kinzer Technology, LLC
Mayland MN, LLC
Orbyx Electronics, LLC
Patapsco Designs, Inc.
Prahs, Inc.
Sky Venture Corporation
Ventoux International, Inc.
XS Stuff, LLC

Non-Debtor Affiliates

Asian Sourcing & Procurement Services Co. Ltd.
Circuit City Global Sourcing Ltd
Early Adopter Fund, LLC
InterTAN Canada, Ltd
InterTAN France SNC
InterTAN Ontario Ltd.
PlumChoice, Inc.
Sixth Street Marketplace, LP
St. Tammany Oaks Subdivision Association LLC
Theater Xtreme Entertainment Group, Inc.

Directors and Officers

Baldyga, Lisa
Barretta, Henry P.
Besanko, Bruce H.
Bossin, Alan
Bradley, Brian S.
Breitenbecher, Kelly E.
Brill, Ronald M.
Byrd, Carolyn H.
Cuthbertson, Ron
Daoust, Ean
Dunn, Philip J.
Fairbairn, Ursula O.
Feigin, Barbara S.
Foss, Michael E.
Grove, Jacqueline
Hardyman, James F.
Harlow, John T.
Hedgebeth, Reginald D.
Heidemann, Lyle G.
Jonas, Eric A., Jr.
Kane, Alan
Kelly, John J.
King, Alan B.
Kornstein, Don R.
Ma, Jeric
Marcum, James A.
McDonald, Jeffrey A.
Mosier, Michelle
Mulleady, John
Oakey, John A., III
Owen, Linda M.
Pappas, Steven P.
Ramsey, Daniel W.
Mith, Marlies A.
Salovaara, Mikael
Schoonover, Philip J.
Spainhour, J. Patrick
Spurling, Richard D.
Stone, Jeffrey S.
Swidler, Gerald L.
Turner, Ronald L.
Wahle, Elliot

Wong, Mark J.
Woo, Carolyn Y.

Businesses Affiliated with Directors and Officers

AFC Enterprises
Air Products and Chemicals Inc.
Aon Corporation
Bally Total Fitness Holding Corporation
Centex Corporation
Home Depot International
Iconix Brand Group Inc.
Lexmark International Inc.
Nisource Inc.
Pan American Life Insurance
Stride Rite Sourcing International
Sunoco Inc.
Textron Lycoming Corporation
The Brink's Company
The Servicemaster Company
True Value Company
Varsity Brands Inc.
VF Corporation
Wabco Holdings

Significant Shareholders

J. Richard Atwood
Classic Fund Management Aktiengesellschaft
First Pacific Advisors LLC
HBK Investments LP
HBK Management LLC
HBK Master Fund
HBK Master Fund LP
HBK Partners II LP
HBK Services LLC
Robert L Rodriguez
Mark J Wattles

Prepetition and Postpetition Secured Lenders

Ableco Finance LLC
Bank of America, N.A.
Burdale Finance Ltd.
Capital One Leverage Finance Corporation
Crystal Capital
Fifth Third Bank
General Electric Capital Corporation
GMAC Commercial Finance LLC
JPMorgan Chase Bank, N.A.
National City Business Credit, Inc.
PNC Bank, N.A.
SunTrust Bank
Textron Financial Corporation
UBS Loan Finance LLC
UPS Capital Corporation
Wachovia Capital Finance Corporation
Webster Financial Corporation
Wells Fargo Retail Finance, LLC

Merchandise Creditors

Alliance Entertainment
Apple
Audiovox
Belkin Logistics Inc.
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Company
Electronic Arts
Epson America Inc.
Fox Home Entertainment
Fuji Photo Film USA
Garmin International Inc.
Hewlett-Packard
Hisense USA Corporation

Kingston Technologies
Klipsch Audio Technologies, LLC
Lenovo, Inc.
Lexmark International Inc.
Linksys
Logitech Inc.
Microsoft Corporation
Microsoft Xbox
Mitsubishi Digital Electronics
Monster Cable Products
Nikon Inc.
Olympus Corporation
Omnimount Systems Inc.
Oncorp US, Inc.
Onkyo USA Corporation
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc
Samsung Electronics America Inc.
Samsung Opto Electronics Inc.
Sandisk Corporation
Sharp Electronics Corporation
Sony Computer Entertainment
Sony Electronics Inc.
Stillwater Designs Inc.
THQ Inc.
Tomtom Inc.
Toshiba America Consumer Products
Toshiba Computer Systems Division
Universal Distribution Records
Vizio
Warner Home Video
Western Digital Technologies
Zenith Electronics Corporation

Vendors and Major Contract Parties

Alpha Security Products
American Systems Corporation
Andrews Electronics Inc.
Bailiwick Data Systems Inc.
CDW Direct LLC
Clay Inc, Bruce
Clickit Inc.
Cormark Inc.
Corporate Express
Corporate Facilities Group
Cosco
DC Power Solutions
Eastern Security Corporation
Eleetis Logistics
Ereplacements LLC
Fire Materials Group LLC
Gorilla Nation Media
Graphic Communications
Illinois Wholesale Cash Register
Innerworkings LLC
J&F Mfg Inc
JLG Industries Inc.
Nextag
NFL Enterprises LLC
North American Roofing Systems Inc.
Northern Wire Productions
Orbis Corporation
Pricegrabber.Com LLC
PTR Compactor & Baler Company
Quebecor World KRI
Retail Maintenance Services LLC
Samsung Electronics America Inc.
Shopping.Com Inc.
Shopzilla Inc.
Sony
Specificmedia Inc.
Standard Electric
Streater Inc.
Swift Train Company

Trane
Tremor Media
Universal Fixtures & Display
US Signs
USIS Commercial Services Inc.
Vance Baldwin
Vanguard Products Group Inc.
Vector Security
Virginia Electronic Components
Wayne Dalton Corporation
Weather Channel Interactive, The

Fifty Largest Unsecured Creditors

Advertising.com
Alliance Entertainment
Apex Digital Inc
Audiovox
Belkin Logistics Inc.
Bethesda Softworks
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Company
Fox Home Entertainment
Fuji Photo Film USA
Garmin International Inc.
Graphic Communications
Hewlett-Packard
Hisense USA Corporation
IBM
IBM Strategic Outsourcing Wire
Incomm
Kensington Computer Products Group
Kingston Technologies
Klipsch Audio Technologies LLC
Lenovo, Inc.
Lexar Media Inc.
Lexmark International Inc.
Linksys
Microsoft Corp Consignment
Microsoft Xbox Consignment
Mitac USA Inc.
Mitsubishi Digital Electronics
Monster Cable Products
Navarre Consignment
Navarre Corporation
Nikon Inc.
Olympus Corporation
Omnimount Systems Inc.
Oncorp US, Inc.
Onkyo USA Corporation
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc.
Samsung Electronics America
Sandisk Corporation
Sharp Electronics Corporation
Simpletech
Sony Computer Entertainment
Sony Electronics Inc.
Stillwater Designs Inc.
THQ Inc. (ValuSoft)
Toshiba America Business Solutions Inc.
Toshiba America Consumer Products
Toshiba Computer Systems Division
Vizio
Vtech Communications Inc.
Vtech Electronics
Warner Home Video
Zenith Electronics Corporation

Consignors

foneGear
Intuit Inc.
Memorex Products, Inc.

Navarre Corporation
Panasonic Consumer Electronics Company
Pinnacle Systems, Inc. (Avid Tech Inc.)
THQ Inc. (ValuSoft)

Credit Card Companies and/or Processors

American Express
Chase Bank, USA
Discover Card
IPS Card Solutions, Inc.
MasterCard
ValueLink
Visa Inc.

Insurers

American Empire Excess & Surplus Lines
American Home Assurance Company
Arch Insurance Group
Axis Reinsurance Company
Axis Surplus Insurance Company
Chubb
CNA Global Specialty Lines
Continental Casualty Company
Essex Insurance Company
Executive Risk Indemnity Inc.
Federal Insurance Company
Fireman's Fund Insurance Company
Glacier Re
Global Aerospace, Inc.
Global Excess Partners
Great American Assurance Company
Great American Insurance Company
Industrial Risk Insurers
Integon Specialty Insurance Company
Lancashire Insurance Company (UK) Ltd
Landmark American Insurance Company
Lexington Insurance Company
Liberty Mutual Fire Insurance Company
Lloyds of London
National Liability & Fire Insurance Company
National Union Fire Insurance Company
Ohio Casualty Insurance Company
Old Republic Risk Management Inc.
Princeton Excess & Surplus Lines Insurance Co.
RSUI Indemnity Company
St. Paul Mercury Insurance Company
State National Insurance Company
Westchester Surplus Lines Insurance Company
XL Specialty Insurance Company
Zurich American Insurance Company

Third Party Administrators

Aetna Life Insurance Company
Alliance Entertainment Corporation
American Express Travel Related Services Company
American Express Trust Company
Aon Inc.
Assurant Inc.
Avista Advantage, Inc.
Beecher Carlson Insurance Services
Computerized Waste Systems
CTSI
E-Count
Empire Blue Cross Blue Shield
Hewitt Associates LLC
IBM
Jardine Lloyd Thompson Canada
Kaiser Permanente
Marsh USA, Inc.
Medco Health Solutions
Mercer Insurance Group
Mid-Atlantic Vision Service Plan, Inc.
Navigant Consulting, Inc.
Specialty Risk Services
Tangoe, Inc.

Triple-S Management Corporation
Vision Service Plan
Wachovia Bank, N.A.

Utility Providers

Accent Energy
American Electric Power Company
American Water Company
Alabama Gas Corporation
Alabama Power
Alameda County Water District
Albemarle County Service Authority
Albuquerque Bernalillo County Water
Alderwood Water District
Allegheny Power
Alliant Energy/WP&L
Alltel
Altoona City Authority
Ameren CIPS
Ameren UE
Ameren CILCO
Ameren IP
American Water & Energy Savers
American Water Service, Inc.
Anne Arundel County Water and Wastewater
Anniston Water Works, AL
Arizona Public Service
Aqua New Jersey
Aquarion Water Company of CT
Aquila, Inc.
Arch Wireless
Arkansas Oklahoma Gas Corporation
Arkansas Western Gas Company
Artesian Water Company, Inc.
Ashwaubenon Water & Sewer Utility
AT&T
AT&T (Ameritech)
AT&T (Bellsouth)
AT&T (Pacific Bell)
AT&T (SNET)
AT&T (Southwestern Bell)
AT&T Mobility
Athens Clarke County, GA
Athens-Clarke County Stormwater Utility
Atlantic City Electric
Atmos Energy
Augusta Utilities Department
Aurora Water
Austell Natural Gas System
Autoridad de Acueductos y Alcantarillado
Autoridad de Energia Electrica
Avaya
Avista Utilities
Bangor Gas, ME
Bangor Hydro Electric Company
Bangor Water District
Bay State Gas
Bell South
Bellevue City Treasurer, WA
Belmont County Sanitary Sewer District, OH
Bexar County WCID
Baltimore Gas & Electric
Board of Public Utilities-Cheyenne, WY
Board of Water Supply/HI
Board of Water Works of Pueblo, CO
Borough of Chambersburg, PA
Braintree Electric Light Department
Braintree Water & Sewer Dept
Brazoria County MUD #6
Brick Township Municipal Utilities
Brighthouse Networks
Brownsville Public Utilities Board
Brunswick-Glynn County, GA
Bucks County Water & Sewer Authority
California Water Service-Bakersfield

Canton Township Water Dept, MI	City of Cuyahoga Falls, OH
Cape Fear Public Utility Authority	City of Dallas, TX
Cascade Natural Gas	City of Daly City, CA
Center Township Water & Sewer Authority	City of Danbury, CT
CenterPoint Energy Services Inc.	City of Daphne, AL
Central Georgia EMC	City of Daytona Beach, FL
Central Hudson Gas & Electric Company	City of Dearborn, MI
Central Maine Power	City of Decatur, IL
CenturyTel	City of Denton, TX
Charleston Water System	City of Dover, DE
Charlotte County Utilities	City of Durham, NC
Charter Communications	City of East Point, GA
Charter Township of Bloomfield, MI	City of Escondido, CA
Charter Township of Meridian, MI	City of Falls Church, VA
Chattanooga Gas Company	City of Fayetteville, AR
Chesapeake Utilities	City of Florence, SC
Chesterfield County Utilities Department	City of Folsom, CA
Cheyenne Light, Fuel & Power	City of Fort Lauderdale, FL
Cincinnati Bell	City of Fort Myers, FL/340
Citizens Gas & Coke Utility	City of Fort Smith, AR
Citrus Heights Water District	City of Fredericksburg, VA
City and County of Denver, CO	City of Fresno, CA
City of Abilene, TX	City of Frisco, TX
City of Alcoa Utilities, TN	City of Fullerton, CA
City of Alexandria, LA	City of Garland Utility Services
City of Altamonte Springs, FL	City of Gastonia, NC
City of Amarillo, TX	City of Glendale, CA - Water & Power
City of Ammon, ID	City of Goodyear, AZ
City of Ann Arbor Treasurer, MI	City of Grand Rapids, MI
City of Ardmore, OK	City of Grandville, MI
City of Arlington, TX	City of Groveland, FL
City of Asheville, NC	City of Groveland, FL
City of Atlanta, GA-Dept of Watershed Mg	City of Gulfport, MS
City of Austin, TX	City of Harrisonburg, VA
City of Avondale, AZ	City of Hattiesburg, MS
City of Baltimore, MD	City of Hialeah, FL-Dept of Water & Sewer
City of Batavia, IL	City of Hickory, NC
City of Beaumont, TX	City of High Point, NC
City of Berwyn, IL	City of Houston, TX - Water/Wastewater
City of Bethlehem, PA	City of Humble, TX
City of Bloomington, IL	City of Huntington Beach, CA
City of Bloomington, MN	City of Hurst, TX
City of Boca Raton, FL	City of Independence, MO
City of Boulder, CO	City of Jacksonville, NC
City of Boynton Beach, FL/Utilities Dept	City of Joliet, IL
City of Brea, CA	City of Keene, NH
City of Bridgeport, WV	City of Keizer, OR
City of Brighton, MI	City of Killeen, TX
City of Brockton, MA	City of Kingsport, TN
City of Brookfield, WI	City of La Habra, CA
City of Buford, GA	City of Lafayette, IN
City of Burbank, CA	City of Lake Charles, LA
City of Burnsville, MN	City of Lake Worth, TX
City of Calumet City, IL	City of Lakewood, CA
City of Cape Coral, FL	City of Lakewood, CO
City of Carmel, IN	City of Laredo, TX
City of Cedar Hill, TX	City of League City, TX
City of Cedar Park, TX	City of Leominster, MA
City of Chandler, AZ	City of Lewisville, TX
City of Charlottesville, VA	City of Livermore, CA
City of Chicago, IL Dept. of Water	City of Long Beach, CA
City of Clearwater, FL	City of Longview, TX
City of Cocoa, FL	City of Lufkin, TX
City of Colonial Heights, VA	City of Lynnwood, WA
City of Columbia, MO	City of Madison Heights, MI
City of Columbia, SC	City of Mansfield, TX
City of Columbus, OH	City of Manteca, CA
City of Concord, NC	City of Maple Grove, MN
City of Concord, NH	City of Marion, IL
City of Coon Rapids, MN	City of Martinsville, VA
City of Coral Springs, FL	City of McHenry, IL
City of Corpus Christi, TX-Utility Busing	City of McKinney, TX
City of Countryside, IL	City of Melbourne, FL
City of Covina, CA	City of Merced
City of Crystal Lake, IL	City of Meriden Tax Collector, CT

City of Mesa, AZ	City of Sunnyvale, CA
City of Mesquite, TX	City of Tallahassee, FL - Util Dept
City of Midland, TX	City of Tampa, FL
City of Midwest City, OK	City of Taunton, MA
City of Millville, NJ	City of Taylor, MI
City of Minnetonka, MN	City of Temple, TX
City of Modesto, CA	City of Thornton, CO
City of Monrovia, CA	City of Toledo, OH
City of Montebello, CA	City of Torrance, CA
City of Morgan Hill, CA	City of Troy, MI
City of Muskegon, MI	City of Tucson, AZ
City of Myrtle Beach, SC	City of Tukwila, WA
City of Naperville, IL	City of Tulsa, OK
City of Niles, OH	City of Turlock, CA
City of Norman, OK	City of Tuscaloosa, AL
City of North Canton, OH	City of Tyler, TX
City of Norton Shores, MI	City of Vero Beach, FL
City of Norwalk, CA	City of Victorville, CA
City of Novi, MI	City of Vienna, WV
City of OFallon, IL	City of Virginia Beach, VA
City of Oklahoma City, OK	City of Waco, TX
City of Olympia, WA	City of Warner Robins, GA
City of Orange, CA	City of Webster, TX
City of Orem, UT	City of West Jordan, UT
City of Oxnard, CA	City of West Palm Beach/Utilities
City of Pasadena, CA	City of Westland, MI - Dept. 180701
City of Pasadena, TX	City of Wichita Falls, TX
City of Pembroke Pines, FL	City of Wichita Water Department, KS
City of Pensacola, FL	City of Wilmington, DE
City of Peoria, AZ	City of Wilmington, NC
City of Phoenix, AZ	City of Winston-Salem, NC
City of Pittsburg, CA	City of Woodbury, MN
City of Plano, TX	City of Yuma, AZ
City of Plantation, FL	City Utilities (Fort Wayne, IN)
City of Pontiac, MI	City Utilities of Springfield, MO
City of Port Arthur, TX	City Water & Light
City of Port Richey, FL	City Water Light & Power, Springfield IL
City of Portage, MI	Clackamas River Water
City of Portland, OR	Clarksville Department of Electricity
City of Portsmouth, NH	Clarksville Gas & Water Department
City of Raleigh, NC	Clearwater Enterprises, L.L.C.
City of Rancho Cucamonga, CA	Cleco Power LLC
City of Redding, CA	Cleveland Utilities
City of Richland, WA	Coachella Valley Water District
City of Richmond, VA	Cobb County Water System
City of Rochester Hills, MI	College Station Utilities - TX
City of Rockford, IL	Colorado Springs Utilities
City of Rockwall, TX	Columbia Gas of Kentucky
City of Roseville, CA	Columbia Gas of Maryland
City of Roseville, CA	Columbia Power & Water Systems
City of Roseville, MI	Columbus City Utilities
City of Round Rock, TX	Columbus Water Works
City of Salisbury, NC	Com Ed
City of San Bernardino, CA - Water	Comcast
City of San Diego, CA	Compton Municipal Water Dept
City of San Luis Obispo, CA	Con Edison
City of Santa Barbara, CA	Con Edison Solutions
City of Santa Maria, CA	Connecticut Light & Power
City of Santa Monica, CA	Connecticut Natural Gas Corporation
City of Santa Rosa, CA-Water & Sewer	Connecticut Water Company
City of Savannah, GA	Connexus Energy
City of Sebring, FL	Consolidated Communications
City of Selma, TX	Consolidated Mutual Water
City of Sherman, TX	Consolidated Waterworks District #1
City of Shreveport, LA-D O W A S	Consumers Energy
City of Signal Hill, CA	Contra Costa Water District
City of Slidell, LA	County of Henrico, VA
City of Somerville, MA	Cox Communications
City of Southaven, MS	CPS Energy
City of Southlake, TX	Cucamonga Valley Water District
City of St. Cloud, MN	Dakota Electric Association
City of St. Peters, MO	Davidson Telecom LLC
City of Steubenville, OH	Dayton Power & Light
City of Sugar Land, TX	Delmarva Power DE/MD/VA
City of Summerville, Armuchee	Delta Charter Township, MI

Denver Water	Hawaiian Electric Company, Inc.
Deptford Township MUA, NJ	Hawaiian Telecom
Direct Energy	Hayward Water System
Division of Water, City of Cleveland OH	Helix Water District
Dixie Electric Cooperative	Hernando County Utilities, FL
Dominion East Ohio	Hicksville Water District
Dothan Utilities	Highland Sewer & Water Authority
Douglasville-Douglas County GA	Highland Utilities Dept, IN
DTE Energy	HIGHLANDS Ranch Metro Districts
Dublin San Ramon Services District	Hillsborough County Water Resource Ser.
Duke Energy	Holland Board of Public Works
Dupage County Public Works	Holland Charter Township, MI
Duquesne Light Company	Holyoke Gas & Electric Department
East Bay Municipal Utility District	Holyoke Water Works, MA
East Brunswick Water Utility	Huntsville Utilities, AL
Eastern Municipal Water District	Idaho Power
Easton Suburban Water Authority	Imperial Irrigation District, CA
Easylink Services Corporation	Indian River County Utilities, FL
El Paso Electric Company	Indianapolis Power & Light
El Paso Water Utilities	Indianapolis Water Company
El Toro Water District	Insight
Electric City Utilities/City of Anderson	Intercall
Electric Power Board-Chattanooga	Intermountain Gas Company
Elizabethtown Gas	Intermountain Rural Electric Association
Elmira Water Board NY	Irvine Ranch Water District
Elyria Public Utilities	Jackson Electric Membership Corp, GA
Embarq Communications	Jackson Energy Authority
Emerald Coast Utilities Authority	Jackson Water Collection, MI
Entergy Arkansas, Inc.	Jacksonville Electric Authority
Entergy Gulf States LA, LLC	Jefferson County AL, Sewer Service Fund
Equitable Gas Company	Jefferson Parish, LA
Erie County Water Authority	Jersey Central Power & Light
Evansville, IN Waterworks Dept	Johnson City Power Board
Everett Utilities	Johnson City Utility System
Fairfax Water - VA	Kansas City Power & Light Company
Fairfield Municipal Utilities	Kansas Gas Service
Fairpoint Communications	KCMO Water Services Department
Fewtek Inc.	Keynote Red Alert
First Utility District of Knox County	Kissimmee Utility Authority
Flint EMC, GA	Knoxville Utilities Board
Flint Township-Board of Public Works	Kentucky Utilities Company
Florence Water & Sewer Commission	Laclede Gas Company
Florida City Gas	Lafayette Utilities Systems
Florida Power & Light Company	Lake Apopka Natural Gas District, FL
Florida Public Utilities Co, DeBary	Lake County Dept of Public Works, IL
Floyd County Water Department	Lakehaven Utility District
Fontana Water Company	Lakeland Electric/City of Lakeland,FL
Fort Collins Utilities	Lansing Board of Water & Light
Fort Worth Water Dept, TX	Lee County Electric Cooperative
Frederick County Division of Utilities	Lincoln Electric System
Frontier	Long Island American Water, NY
Fruitland Mutual Water Company	Long Island Power Authority
Gainesville Regional Utilities	Los Angeles County Dept. of Public Works
Gas South	Los Angeles Dept of Water & Power
Geoff Patterson, Receiver of Taxes	Loudoun Water
Georgia Power	Louisville Water Company
Golden State Water Company	Lubbock Power Light & Water
Grand Chute Utilities	Lycoming County Water & Sewer Authority
Grand Traverse County Dept of Pub Works	Macon Water Authority
Granite Telecommunications	Madison Gas and Electric - WI
Greater Augusta Utility District, ME	Madison Suburban Utility District
Greater Cincinnati Water Works	Madison Water/Sewer/Storm Utilities, WI
Green Bay Water Utility	Manchester Water Works
Green Mountain Power	Marin Municipal Water District
Greene County - Department of Public Wor	Martin County Utilities
Greenville Utilities Commission, NC	McAllen Public Utilities -TX
Greenville Water System, SC	MCI
GreyStone Power Corporation	Manatee County Utilities Cust Serv
Gulf Power	Medford Water Commission, OR
Gwinnett Co. Water Resources	Memphis Light, Gas & Water Division
Hamilton Township	Merced Irrigation District
Hampton Roads Utility Billing Services	Merchantville - Pennsauken
Harker Heights Water Department, TX	Met-Ed
Harpeth Valley Utilities District	Metro
Harrisonburg Electric Commission	Metro Technology, Inc. (AL)

Metro Water Services TN
Metropolitan St. Louis Sewer District
Miami-Dade Water and Sewer Dept.
MidAmerican Energy Company
Mid-Carolina Electric Cooperative
Middle Tennessee Electric Membership
Milwaukee Water Works
Mishawaka Utilities
Mississippi Power
Missouri Gas Energy
Mobile Area Water & Sewer System
Modesto Irrigation District
Monroe County Water Authority
Monte Vista Water District
Montgomery Water Works
Mount Laurel Municipal Utilities
Mount Pleasant Waterworks, SC
Mountaineer Gas
Nashville Electric Service
National Fuel
National Grid
Nevada Power Company
New Braunfels Utilities, TX
New England Gas Company
New England Water Utility Services, Inc.
New Hampshire Gas Corporation
New Jersey Natural Gas Company
New Mexico Utilities, Inc.
Newport News Waterworks
Nextel Communications
Nicor Gas Transportation
Nicor Gas
Northern Indiana Public Service Company
North Attleborough Electric
North Attleborough Public Works
North Little Rock Electric
North Shore Gas
North State Communications
North Wales Water Authority
Northampton Borough Municipal Authority
Northern Utilities Natural Gas
Northern Virginia Electric Cooperative
NSTAR/
NW Natural
NYC Water Board
New York State Electric & Gas
O.C.W.S. Okaloosa County
Ocala Electric Utility, FL
Oceanic Time Warner Cable
Onondaga County Water Authority
Oklahoma Gas & Electric Service
Ohio Edison
Oklahoma Natural Gas Company
Olivenhain Municipal Water District
Ontario Water Works
Orange and Rockland Utilities
Orange County Utilities
Orlando Utilities Commission
Orwell Natural Gas Company
Ozarks Electric Cooperative Corporation
Pacific Gas & Electric
Pacific Power-Rocky Mountain Power
Paducah Power System
Panama City Utilities Department , FL
Parker Water & Sanitation District
Paulding County Water, GA
Pearl River Valley EPA
Peco Energy Company
Pedernales Electric Cooperative, Inc.
Penelec
Pennichuck Water Works, Inc.
Peoples Gas
PEPCO (Potomac Electric Power Company)
Philadelphia Gas Works
Piedmont Natural Gas-Nashville Gas
Pinellas County, FL-Utilities
Plaza Mill Limited
PNM Electric & Gas Services
Portland General Electric
Portland Water District - ME
PPL Utilities
Prattville Water Works Board
Progress Energy Carolinas, Inc
Provident Water
Public Service Electric & Gas Company
PSNC Energy (Public Service Company of NC)
Public Service of New Hampshire
Public Works Commission, City of Fayetteville
Puerto Rico Telephone
Puget Sound Energy
Prince William County Services
Questar Gas
Qwest
Racine Water & Wastewater Utilities, WI
Rancho California Water District
Regional Water Authority, CT
Research In Motion
Rochester Gas & Electric
Ritter Communications
Riverdale City Corporation
Riverside Public Utilities, CA
Roanoke Gas Company
Rocky Mount Public Utilities
Sacramento County Utilities
Sacramento Municipal Utility District
Saddleback Communications
Saint Paul Regional Water Services
Salt Lake City Corporation
San Angelo Water Utilities
San Antonio Water System
San Diego Gas & Electric
San Jose Water Company
Santa Buckley Energy
Santa Cruz Municipal Utilities
Santa Margarita Water District-SMWD
Santee Cooper
Sarasota County Environmental Services
Sawnee EMC
South Carolina Electric & Gas
Sebring Gas System Inc.
Second Taxing District Water Department
Semco Energy Gas Company
Sempra Energy Solutions
SFPUC-Water Department, CA
Shelby Township Dept of Public Works
Sierra Pacific Power Company-NV
Silverdale Water District # 16
Simplenet
Skytel
Southern Maryland Electric Cooperative
Snapping Shoals EMC
Snohomish County PUD
South Bend Water Works
South Central Power CO, OH
South Jersey Gas Company
South Louisiana Electric Cooperative
Southern California Edison
Southern California Gas
Southwest Gas Corporation
Southwestern VA Gas Company
Spartanburg Water System
Spectrum Utilities Solutions
Spokane County Utilities
Spokane County Water Dist #3
Spring Hill Water Works, TN
Springfield Utility Board
Springfield Water & Sewer Commission
Sprint
Salt River Project
St. Lucie West Services District

Suburban East Salem Water District	Verizon (GTE)
Suburban Natural Gas	Verizon Online
Suddenlink	Verizon Wireless
Suez Energy Resources NA	Vermont Gas Systems, Inc.
Suffolk County Water Authority - NY	Village of Algonquin, IL
Summit Township Water Authority	Village of Arlington Heights, IL
Sumter Electric Cooperative, Inc., FL	Village of Bedford Park, IL
Surewest	Village of Bloomingdale, IL
Sweetwater Authority	Village of Downers Grove, IL
T Mobile	Village of Elmwood Park, IL
Tacoma Public Utilities	Village of Gurnee, IL
Taunton Municipal Lighting Plant	Village of Matteson, IL
TDS Telecom	Village of Niles, IL
Tampa Electric Company	Village of Norridge, IL
Terrebonne Parish Consolidated Govt.	Village of Nyack Water Dept., NY
Texas Gas Service	Village of Schaumburg, IL
The Illuminating Company	Village of Wellington, FL
The Metropolitan District CT	Virginia Natural Gas
The Torrington Water Company	Vista Irrigation District
Thoroughbred Village	Walnut Valley Water District
Toledo Edison	Walton EMC PO Box 1347/260
Tombigbee Electric Power Assoc-Tupelo	Warrington Township Water & Sewer Dept.
Town of Apex, NC	Washington Gas
Town of Aurelius - Water & Sewer, NY	Washington Suburban Sanitary Commission
Town of Burlington, MA	Water Gas & Light Commission
Town of Cary, NC	Water Revenue Bureau, PA
Town of Collierville, TN	WaterOne
Town of Cortlandt, NY	Wisconsin Electric
Town of Danvers, MA-Electric Division	Wisconsin Gas
Town of Dartmouth, MA	West View Water Authority
Town of Foxborough, MA	Westar Energy/KPL
Town of Gilbert, AZ	Western Allegheny County MUA
Town of Hanover, MA-Tax Collector	Western Massachusetts Electric
Town of Manchester, CT	Westminster Finance - CO
Town of Natick, MA	Wilkinsburg-Penn Joint Water Authority
Town of Plymouth, MA	Williston Water Department
Town of Queen Creek Water, AZ	Willmut Gas Company
Town of Salem, NH	Windstream
Town of Schererville, IN	Wisconsin Public Service Corporation
Town of Vestal, NY - Utility Fund	Withlacoochee River Electric Cooperative
Town of Victor, NY	Wright-Hennepin Coop Electric
Town of Walkill, NY	Xcel Energy: Southwestern Public Service
Township of Freehold, NJ	Yankee Gas Services
Township of Livingston, NJ	Youngstown Water Dept., OH
Township of Roxbury, NJ	
Township of Wayne, NJ	
TPS	
Tri-County Electric Cooperative/TX	Real Property Lessors
Trinsic Spectrum Business	1030 W. North Avenue Bldg., LLC
Truckee Meadows Water Authority, NV	120 Orchard LLC
Trumbull County Water & Sewer Dept.	1251 Fourth Street Investors, LLC
Trussville Utilities Board, AL	13630 Victory Boulevard LLC
Tucows Com	1890 Ranch, Ltd
Tucson Electric Power Company	1965 Retail LLC
Tupelo Water & Light Dept	19th Street Investors, Inc.
Turlock Irrigation District	36 Monmouth Plaza LLC
TXU Energy	3725 Airport Boulevard, LP
Tylex Inc./TX	380 Towne Crossing, LP
UGI Energy Services, Inc.	4 Newbury Danvers LLC
UGI Penn Natural Gas	44 North Properties, LLC
United Illuminating Company	444 Connecticut Avenue LLC
United Power	502-12 86th Street, LLC
United Water Idaho	5035 Associates, LP
United Water New Jersey/Harrington Park	601 Plaza, LLC
United Water Pennsylvania	610 & San Felipe, Inc.
Utilit Concord Electric Company	680 S. Lemon Avenue Company LLC
USA Mobility	700 Jefferson Road Ii, LLC
UTE Water Conservancy District	ADD Holdings, LP
Utilities Inc. of Louisiana	AAC Cross County Leasehold Owner, LLC
Utility Billing Services-AR	Abercorn Common, LLP
Utility Payment Processing, Baton Rouge	Abrams Willowbrook Three LP
Valencia Water Company, CA	Acadia Realty Limited Partnership
VCCDD Utility	Accent Homes, Inc
Vectren Energy Delivery	ACPG Management, LLC
Verizon (BA)	Advance Real Estate Management, LLC
	Agree Limited Partnership
	AIG Baker Deptford, LLC

AIG Baker Hoover, LLC
Alameda Associates
Alexander's Of Rego Park Center, Inc.
Alexandria Main Mall LLC
Alliance - Rocky Mount, LLC
Almaden Plaza Shopping Center, Inc.
Almeda-Rowlett Retail LP
Almonesson Associates, LP
Altamonte Springs Real Estate Associates, LLC
Amargosa Palmdale Investments, LLC
AMB Property, LP
Amcap Arborland LLC
Amcap Northpoint LLC
American National Bank & Trust Company Of Chicago
American National Insurance Company
Amherst Industries, Inc.
AMLI Land Development- I, LP
Ammon Properties LLC
AM REIT Texas Real Estate Investment Trust
AR Investments, LP
Arboretum of South Barrington LLC
Ardmore Development Authority
Argyle Forest Retail I, LLC
Arho LP
Arrowhead Net Lease, LP
Arundel Mills Marketplace LP
Atlantic Center Fort Greene Associates LP
Avenue Forsyth LLC
Avr Cpc Associates, LLC
Awe-Ocala, Ltd.
Bainbridge Shopping Center II LLC
Baker Natick Promenade LLC
Barberio, Janet
Bard, Ervin & Suzanne
Barnes and Powers North LLC
Basile LLC
Basser - Kaufman 222, LLC
Basser-Kaufman Inc.
Battlefield Fe LP
BBD Rosedale, LLC
BC Portland Partners, Inc.
Bear Valley Road Partners LLC & M Lantz LLC
Beatson, William P. Jr.
Becker Investment Company
Becker Trust, LLC
Bedford Park Properties, LLC
Bel Air Square LLC
Bella Terra Associates LLC
Benderson Development Company
Benderson Properties Inc.
Benenson Columbus - OH Trust
Berkshire West
Berkshire-Amherst, LLC
Berkshire-Hyannis, LLC
BFLO-Waterford Associates, LLC
BFW/Pike Associates, LLC
BG Walker, LLC
BK Properties LP
Blank Aschkenasy Properties LLC
Building Retail 2007 LLC & Netarc LLC
BI-NTY I, LLC
Boise Towne Plaza LLC
Bond CC. V Delaware Business Trust
Bond CC II Delaware Business Trust
Bond CC III Delaware Business Trust
Bond CC IV Delaware Business Trust
Bond-Circuit II Delaware Business Trust
Bond-Circuit IV Delaware Business Trust
Bond-Circuit IX Delaware Business Trust
Bond-Circuit V Delaware Business Trust
Bond-Circuit VIII Delaware Business Trust
Bond-Circuit X Delaware Business Trust
Bond-Circuit XI Delaware Business Trust
Boulevard Associates
Boulevard North Associates, LP
Boyer Lake Pointe, Lc
BPP-Connecticut LLC
BPP-Muncy LLC
BPP-Ny LLC
BPP-Oh LLC
BPP-Redding LLC
BPP-Sc LLC
BPP-Va, LLC
BPP-Wb, LLC
Brandywine Grande C, LP
Bre, Louis Joliet, LLC
Briantree Property Association LP
Brick 70 LLC
Brighton Commercial LLC
Broadacre South LLC
Broadstone Crossing LLC
BT Bloomington LLC
Burbank Mall Associates LLC
Burnham Pacific Properties
By-Pass Development Company LLC
CC. Hamburg NY Partners, LLC
CJM. Management Company
CA New Plan Asset Partnership IV, LLP
Cafaro Governors Square Partnership
Camelback Center Properties
Cameron Group Associates LLP
Campbell Properties LP
Cap Brunswick LLC
Caparra Center Associates, S.E.
Capital Centre LLC
Cardinal Capital Partners
Cardinal Court, LLC
Carlyle-Cypress Tuscaloosa I, LLC
Carousel Center Company, LP
Carriage Crossing Market Place, LLC
Carrollton Arms
Catellus Development Corporation
Catellus Operating LP
CBC - Wilbur Properties
CBL Terrace Limited Partnership
CC - Investors 1995-6
CC - Investors 1996-1
CC - Investors 1996-12
CC - Investors 1996-17
CC - Investors 1996-3
CC Brandywine Investors 1998 LLC
CC Colonial Trust
CC Countryside 98 LLC
CC East Lansing 98 LLC
CC Frederick 98 LLC
CC Ft. Smith Investors 1998 LLC
CC Grand Junction Investors 1998 LLC
CC Green Bay 98 LLC
CC Harper Woods 98 LLC
CC Independence LLC
CC Indianapolis 98 LLC
CC Indianapolis LLC
CC Investors 1995-1
CC Investors 1995-2
CC Investors 1995-3
CC Investors 1995-5
CC Investors 1996-10
CC Investors 1996-14
CC Investors 1996-6
CC Investors 1996-7
CC Investors 1997-10
CC Investors 1997-12
CC Investors 1997-2
CC Investors 1997-3
CC Investors 1997-
CC Jackson 98 LLC
CC Kingsport 98 LLC
CC La Quinta LLC
CC Lafayette LLC

CC Madison LLC
CC Merrillville Trust
CC PhiladelPhi 98 LLC
CC Ridgeland 98 LLC
CC Roseville, LLC
CC Springs LLC
CC Wichita Falls 98 Trust
CCC Realty, LLC
CCDC Marion Portfolio LP
CCI Louisiana Trust
CCI Trust 1994-I
CC-Virginia Beach LLC
CDB Falcon Sunland Plaza LP
Cedar Development, Ltd
Centennial Holdings LLC
Central Investments, LLC
Central Park 1226, LLC
Central Park Property Owners Association
Centro Bradley Spe 7 LLC
Centro Heritage County Line LLC
Centro Heritage Innes Street LLC
Centro Heritage UC Greenville LLC
Centro Properties Group
Centro Watt
Century Plaza Development Corporation
Cermak Plaza Associates LLC
CFH Realty III/Sunset Valley LP
Chalek Company LLC
Chambersburg Crossing LP
Chandler Gateway Partners LLC
Chapel Hills - West LLC
Chapman And Main Center
Charbonnet Family Ltd et. al
Charlotte (Archdale) UY LLC
Chehalis Hawaii Partners LLC
Chico Crossroads LP
Chino South Retail PG LLC
CHK LLC
Cim/Birch St., Inc.
Circuit Distribution - Illinois
Circuit II Corporation
Circuit Investors - Fairfield, LP
Circuit Investors - Vernon Hills, LP
Circuit Investors - Yorktown, LP
Circuit Investors #2 Ltd
Circuit Investors #3 LP
Circuit Investors #4 - Thousand Oaks LP
Circuit Oklahoma Property Investor
Circuit Pennsylvania Corporation
Circuit Sports LP
Circuit Tax Property Investors LP
Circutville LLC
Citrus Park CC LLC
City View Center LLC
CK Richmond Business Services #2, LLC
Clairemont Square
Clay Terrace Partners LLC
Cleveland Towne Center LLC
Coastal Way LLC
Cobb Corners II LP
Cofal Partners LP
Cohab Realty LLC
Coldwater Development LLC
Cole CC Aurora Co, LLC
Cole CC Groveland Fl, LLC
Cole CC Kennesaw Ga, LLC
Cole CC Mesquite Tx, LLC
Cole CC Taunton Ma, LLC
Colonial Heights Holding, LLC
Colonial Heights Land Association
Colonial Square Associates LLC
Colonnade LLC
Colony Place Plaz, LLC
Columbia Plaza Shopping Center Venture
Community Centers One LLC
Compton Commercial Redevelopment Company
Concar Enterprises Inc.
Concord Mills LP
Condan Enterprises LLC
Congressional North Associates LP
Continental 45 Fund LLC.
Continental 64 Fund LLC
Cortlandt B. LLC
Cosmo-Eastgate, Ltd.
Cottonwood Phase V LLC
Coventry II DDR Buena Park Place LP
Coventry II DDR Merriam Village LLC
Covington Lansing Acquisition LLC
CP Venture Two LLC
Craig-Clarksville Tennessee LLC
Crosspointe 08 A LLC
Crossways Financial Associates LLC
Crown CC 1 LLC
CT Retail Properties Finance V LLC
Cypress/Spanish Fort I LP
Daly City Partners I LP
Daniel G. Kamin Baton Rouge LLC
Daniel G. Kamin Burlington LLC
Daniel G. Kamin Elmwood Park LLC
Daniel G. Kamin Flint, LLC
Daniel G. Kamin Mcallen LLC
Daniel G Kamin and Howard Kadish, LLC
Dartmouth Marketplace Associates
Dayton Hudson Corporation
DDR Southeast Loisdale LLC
DDR Crossroads Center LLC
DDR Family Centers LP
DDR Highland Grove LLC
DDR Homestead LLC
DDR Horseheads LLC
DDR Mdt Asheville River Hills
DDR Mdt Fairfax Towne Center LLC
DDR Mdt Grandville Marketplace LLC
DDR Mdt Monaca Township Marketplace LLC
DDR Mdt Union Consumer Square, LLC
DDR Miami Ave LLC
DDR Norte LLC, S.E.
DDR Southeast Cary LLC
DDR Southeast Cortez, LLC
DDR Southeast Culver City District
DDR Southeast Dothan Outparcel, LLC
DDR Southeast Highlands Ranch LLC
DDR Southeast Olympia District
DDR Southeast Rome LLC
DDR Southeast Snellville LLC
DDR Southeast Union LLC
DDR Southeast Vero Beach LLC
DDR 1st Carolina Crossings South LLC
DDRA Arrowhead Crossing LLC
DDRM Hilltop Plaza LP
DDRM Skyview Plaza LLC
DDR-Sau Greenville Point LLC
DDR-Sau Wendover Phase II, LLC
DDRTC CC Plaza LLC
DDRTC Columbiana Station I LLC
DDRTC Creeks at Virginia Center LLC
DDRTC McFarland Plaza LLC
DDRTC Newnan Pavilion LLC
DDRTC Southlake Pavilion LLC
DDRTC Sycamore Commons LLC
DDRTC T&C LLC
DDRTC Walks at Highwood Preserve I LLC
Decatur Plaza I, LLC
Deerbrook Anchor Acquisition LLC
Dematteo Management Inc.
Dentici Family Limited Partnership
Derito Pavilions 140 LLC
Desert Home Communities of Oklahoma, LLC
DEV LP
Diamond Square LLC

Dicker/Warnington Properties
Dikeou, Deno P.
Dim Vastgoed, N.V.
DJD Partners LP
DMC Properties, Inc.
Dollinger Lost Hills Associates
Donahue Schriber Realty Group LP
Dowel Conshohocken LLC
Dowel-Alleasantown, LLC
Doyle Winchester Properties, LLC
Drexel Delaware Trust
Drury Land Development Inc.
Durham Westgate Plaza Investors LLC.
E&A Northeast LP
Eagleridge Associates (Pueblo) LLC
East Gate Center V
Eastchase Market Center LLC
Eastland Shopping Center LLC
Eastridge Shopping Center LLC
EEL McKee LLC
EKLEC Co. Newco LLC
ELPF Slidell, LLC
Emporium on LBJ Owners Association
Encinitas PFA, LLC
Enid Two, LLC
ERP of Midway, LLC
Estate of Joseph Y. Einbinder
Evansville Developers LLC, G.B.
Evergreen Medowell And Pebble Creek LLC
Excel Realty Partners LP
Excel Westminster Marketplace, Inc.
F.R.O., LLC Ix
Faber Bros., Inc
Fairfax Court LP
Fairview Heights Investors LLC
Fairway Centre Associate, LP
Faram Muskegon LLC
Farmingdale-Grocery LLC
Fayetteville Developers LLC
FC Janes Park LLC
FC Richmond Associates LP
FC Treeco Columbia Park, LLC
FC Wodbridge Crossing, LLC
Federal Realty Investment Trust
Feil Organization, The
FGP Company
Fingerlakes Crossing LLC
Firecreek Crossing o Reno LLC
First Berkshire Properties LLC
FJL MVP LLC
Flintlock Northridge LLC
F&M Properties
Fogg-Snowville LLC
Foothill Business Association
Foothill Pacific Towne Center
Forecast Danbury LP
Forest City Commercial Group LLC
Forest City Ratner Company
Fourels Investment Company
Fr/Cal Gouldsboro Property Holding LP
Friedland, Lawrence And Melvin
FW CA Brea Marketplace LLC
G&S Livingston Realty Inc.
Gainesville Outdoor Advertising Inc.
Galileo Apollo II Sub, LLC
Galileo CMBS T2 NC LP
Galileo Freshwater/Stateline LLC
Galileo Northeast LLC
Galleria Partnership
Galleria Plaza Ltd.
Garden City Center
Gateway Center Properties III, LLC
Gateway Company LLC
Gateway Woodside Inc.
GC Acquisition Corporation
Geenen Dekock Properties LLC
Generation H One and Two LP
GGP Mall of Louisiana LP
GGP-Steeplegate Inc.
Gladwyne Investors, LP
Glenmoor LP
GMS Golden Valley Ranch LLC
Goldsmith, Barbara L.
Goodmill LLC
Gould Livermore LLC
Grand Hunt Center Oea
Gravois Bluffs III LLC
GRE Grove Street One LLC
GRE Vista Ridge LP
Greater Orlando Aviation Authority
Greece Ridge LLC
Greeley Shopping Center LLC
Green 521 5th Avenue LLC
Green Acres Mall LLC
Greenback Associates
Greenwood Point LP
GRI-EQY (Sparkleberry Square) LLC
GS Erie LLC
GS II Brook Highland LLC
Gunning Investments, LLC
Hallajan Brothers
Hamilton Chase Santa Maria LLC
Hamilton Crossing I LLC
Hampden Commons Condominium Association
Hannon Ranches Ltd
Hanson Industries Inc.
Harold and Lucille Chaffee Trust
Hart Kings Crossing LLC
Hartman 1995 Ohio Property Trust
Harvest/NPE LP
Hayden Meadows JV
Hayward 880, LLC
Heritage Property Investment LP
Heritage-Lakes Crossing LLC
Hickory Hollow Development Inc.
Hickory Ridge Pavilion LLC
Highlands Ranch Community Association
HIP Stephanie, LLC
HK New Plan Covered Sun LLC
HK New Plan EPR Property Holdings LLC.
HK New Plan Exchange Property Owner II LP
HKK Investments
Hollingsworth Capital Partners - Intermodal, LLC
Holyoke Crossing LP II
Home Depot USA Inc.
Hoprock Limonite LLC
Howland Commons Partnership
HRI/Lutherville Station LLC
Hudson Realty Trust
Huntington Mall Company
HV Covington LLC
HWR Kennesaw LLC
I-10/Bunker Hill Associates, LP
I-93 Somerville LLC
Iannucci Development Corporation
Immobilien Verwaltung GMBH
Indian River Mall
Inland American Chesapeake Crossroads LLC
Inland American Oklahoma City Penn, LLC
Inland American Retail Management
Inland Commercial Property Management Inc.
Inland Us Management LLC
Inland Western Austin Southpark Meadows II LP
Inland Western Cedar Hill Pleasant Run LP
Inland Western College Station Gateway II, LP
Inland Western Columbus Clifty LLC
Inland Western Houma Magnolia LLC
Inland Western Lake Worth Towne Crossing
Inland Western Lewisville Lakepointe LP
Inland Western McDowell LLC

Inland Western Oswego Gerry Centennial LLC	Little Britain Holding, LLC
Inland Western Richmond Mayland LLC	Loop West LLC
Inland Western San Antonio Hq LP	Louis Joliet Shoppingtown LP
Inland Western Southlake Corners LP	Lucknow Associates
Inland Western Sugar Land Colony LP	Lufkin Gkd Partner, LP
Inland Western Temecula Commons LLC	M & M Berman Enterprises
Inland Western West Mifflin Century III District	MIA Brookhaven LLC
Intergrated Real Estate Services LLC	Macerich Lakewood LLC
International Speedway Square Ltd	Macerich Vintage Fair LP
Interstate Augusta Properties LLC	Macy's Central
Investors Brokerage Inc.	Madison Waldorf LLC
Irish Hills Plaza West II LLC	Magna Trust Company
Irvine Company LLC	Main Street At Exton LP
Irving Harlem Venture LP	Mall at Gurnee Mills LLC
J&F Enterprises	Mall at Valle Vista LLC
Jaffe of Weston II Inc.	Mall of Georgia LLC
Janaf Crossings, LLC	Mallview Plaza Company Ltd.
Jantzen Dynamic Corporation	Manco Abbott OEA Inc.
Jefferson Mall Company II LLC	Mansfield Seq 287 and Debbie Ltd.
JKCG LLC	Manteca Stadium Park LP
Johnson City Crossing (Delaware)LLC	Marco Portland General Partnership
Johnstown Zamias LP	Market Heights Ltd
Jubilee-Springdale LLC	Marlton VF, LLC
Jurupa Bolingbrook LLC	Mass One LLC
JWC/Loftus LLC	Mayfair - MDCC Business Trust
K&G/Dearborn LLC.	MB Fabyan Randall Plaza Batavia LLC
Karnin Realty Co	MB Keene Monadnock LLC
Karns Real Estate Holdings II, LLC	McAlister Square Partners Ltd
Katy Mills Mall LP	MD-GSI Associate, LLC
KB Columbus I-CC	MDS Realty II, LLC
KC Benjamin Realty LLC	Meacham Business Center LLC
K E - Athens LLC	Meadowbrook Village LP
Kendall-77 Ltd.	Melbourne-JCP Associates Ltd.
Kentucky Oaks Mall	Melville Walton Hone, Trustee Of Hone Family
K-Gam Broadway Craycroft LLC	Memorial Square 1031 LLC
Kimco Acadiana 670 Inc.	Meridian Village LLC
Kimco Arbor Lakes S.C., LLC	Metro Center LLC
Kimco Pk LC	Meyerland Plaza (De) LLC
Kimco Realty Corporation	MHW Warner Robins LLC
KIR Amarillo LP	Mibarev Development I LLC
KIR Arboretum Crossing LP	Mid US LLC
KIR Augusta I 044 LLC	Mid-America Asset Management
KIR Piers 716 LLC	Milford Crossing Investors LLC
Kite Coral Springs LLC	Millman 2000 Charitable Trust
Knoxville Levcal LLC	Millstein Industries LLC
KNP Investments	MK Kona Commons LLC
Kobra Properties	Mobile KPT LLC
Kolo Enterprises	Monrovia Marketplace LLC
Kramont Vestal Management LLC	Montclair Plaza LLC
KRG Market Street Village LP	Monte Vista Crossings, LLC
Kroustalis Investment	Montevideo Investments, LLC
Krupp Equity Limited Partnership	Montgomery Towne Center Station, Inc
KSK Scottsdale Mall LP	Morgan Hill Retail Venture LP
L. Mason Capitani Propety & Asset Mgmt. Inc	Morris Bethlehem Associates LP
La Cienega-Sawyer Ltd.	Morrison Crossing Shopping Center
La Frontera Village LP	Mount Berry Square LLC
La Habra Imperial LLC	Mr Keene Mill I LLC
Landing at Arbor Place LP, The	Msf Eastgate-I LLC
Landings Management Association	Myrtle Beach Farms Company Inc.
Landman, Deborah, Eli Landman, Zoltan Schwartz &	Nap Northpoint LLC
Anna Schwartz	National Retail Properties, LP
Laredo/MDN II LP	Nazario Family Partnership
Larry J. Rietz, MP, LLC	Necrossgates Commons Newco, LLC
Las Vegas Land and Development Company LLC	Nevada Investment Holdings, Inc.
LB Commercial Mortgage Trust Series 1998 C1	New Plan Excel Realty Trust
LC White Plains Retail LLC	New Plan of Memphis Commons, LLC
Lea Company	New River Properties
League City Towne Center Ltd	NMC Stratford LLC
Leben, Robert L. & Mary C.	North Attleboro Marketplace II LLC
Lester Development Corporation	North Hill Centre, LLC
Lexington Corporate Properties Inc.	North Plainfield VF LLC
Lexington Lion Weston I LP	Northcliff Residual Parcel 4 LLC
Lincoln Plaza Associates LP	Northern Trust Bank of California
Lincoln US Properties LP	Northwoods LP
Linden Business Center Association	Novogroder/Abilene LLC

NP Huntsville LLC
NP I&G Conyers Crossroads LLC
NP/SSP Baybrook LLC
NPP Development LLC
Oak Hollow Mall
Oates, Marvin L.
OLP 6609 Grand LLC
OLP CC Ferguson LLC
OLP CC Florence LLC
OLP CC Antioch LLC
OLP CC Fairview Heights LLC
OLP CC St.Louis LLC
One Liberty Properties
Orangefair Marketplace LLC
Orion Alliance Group LLC
Orland Town Center Shopping Center
OTR
PL Mesa Pavilions LLC
P/A Acadia Pelham Manor LLC
PA 73 South Association
Pace-Brentwood Partners LLC
Pacific Carmel Mountain Holdings LP
Pacific Castle Groves LLC
Pacific Harbor Equities LLC
Pacific/Youngman-Woodland Hills
Paige Exchange Corporation
Palm Springs Mile Associates Ltd.
Palmetto Investors LLC
Pan Am Equities Inc.
Panattoni Development Company LLC
Pappas Gateway LP
Paragon Affiliates
Parkdale Mall Associates LP
Parkdale Village LP
Parker Bullseye LLC
Parker Central Plaza, Ltd.
Parks at Arlington LP
Parkside Realty Associates, LP
Parkway Centre East LLC
Parkway Plaza LLC
Parkway Terrace Properties Inc.
Paskin, Marc
Peikar Muskegon LLC
Plantation Point Development LLC
Plaza at Jordan Landing LLC
Plaza Las Americas, Inc
Plaza Las Palma, LLC
Plazamill LLP
Plymouth Marketplace Condominium Assoc., Inc.
Point West Investors II
Polaris Circuit City LLC
Pond Road Associates
Port Arthur Holdings III Ltd.
Potomac Festival II
Potomac Run LLC
PR Beaver Valley LP
Prattcenter LLC
Preit Services LLC
PRGL Paxton LP
Prince George's Station Retail LLC
Principal Real Estate Holding Company LLC
Priscilla J. Rietz LLC
Promventure LP
Property Management Support Inc.
Provo Group, The
PRU Desert Crossing V LLC
Prudential Insurance Company Of America
Puente Hills Mall LLC
Ramco West Oaks I LLC
Ramco-Gershenson Properties LP
Rancon Realty Fund IV Subsidiary LLC
Ray Mucci's Inc.
Raymond and Main Retail LLC
RB-3 Associates
RD Bloomfield Associates LP
Realty Income Corporation
Rebs Muskegon LLC
Red Mountain Retail Group
Red Rose Commons Condominium Association
Redtree Properties LP
Regency Centers LP
Regency Petaluma LLC
Reiff & Givertz Texas Prop LLC
Remount Road Associates LP
Richland Town Centre LLC
Ricmac Equities Corporation
Rio Associates LP
Robinson, Donald
RREEF America REIT II Corporation VVV
RVIP Valley Central LP
Shelby Town Center I LLC
Shelbyville Road Plaza LLC
Sherwood Properties LLC
Shoppes At River Crossing, LLC
Shoppes Of Beavercreek LLC
Short Pump Town Center LLC
Sierra Lakes Marketplace LLC
Sierra North Associates LP
Sigmund Sommer Properties
Signal Hill Gateway LLC
Signco Inc.
Silverdale K-Four
Silverstein, Raymond - Trustee
Simon Debartolo Group LP
Simon Property Group
Simon Property Group Texas LP
Simvest Real Estate II LLC
Sinay Family LLC And Trust
Sir Barton Place, LLC
Site A LLC
SJ Collins Enterprises LLC
Goodman Enterprises, LLC
SM Newco Hattiesburg LLC
Somerville Saginaw LP
Sonnet Investments LLC
South Padre Drive LP
South Shields #1 Ltd.
Southhaven Center II LLC
Southland Acquisitions LLC
Southland Center Investors LLC
Southland Investors LP
Southroads LLC
Southwestern Albuquerque LP
Southwind Ltd.
Sparks Galleria Investors LLC
SPG Arbor Walk LP
SPG Independence Center LLC
SPG Tennessee LP
Spitzer Family Investments LLC
Spring Hill Development Partners GP
St. Indian Ridge LLC
St. Louis Mills LP
St. Cloud Associates
St. Tammany Oaks Subdivision Association LLC
Stapleton North Town LLC
Star Universal LLC
Station Landing, LLC
Stop & Shop Supermarket Company LLC
Stor-All New Orleans LLC
Suemar Realty Inc.
Sullivan Crosby Trust
Sunrise Plantation Properties LLC
Swanblossom Investments LP
Swedesford Shopping Center Acquisition LLC
Sweetwater Associates LP
SWQ 35/Forum Ltd.
T And T Enterprises LP
Taft Corners Associates Inc.
Tam Stockton LLC
Tamarack Village Shopping Center LP

Tanglewood Park LLC
Tanurb Burnsville LP
Target Corporation
Taubman Auburn Hills Associates LP
Taunton Depot LLC
Taylor Retail Center
Teachers Insurance & Annuity Assoc.Of Amer.
Team Retail Westbank Ltd
Ten Pryor Street Building Ltd.
Teplis, Nathan; Dr. Paul Teplis; Mrs. Belle Teplis; & Frank
Terra Enterprises
Terranomics Crossroads Associates
The Cafaro Northwest Partnership
The City Of Portfolio TIC LLC
The Marketplace Of Rochester Hills Parcel B LLC
The Macerich Company
The Shoppes At Schererville LLC
The Shops At Kildeer
The Village At Rivergate LP
THF Chesterfield Two Development LLC
THF Clarksburg Development One
THF Harrisonburg Crossings LLC
THF One Development LLC
THF St. Clairsville Parcel C.C. Development LLC
Thoroughbred Village GP
TIS Equities IX LLC
TKG Coffee Tree LP
TMW Weltfonds Rolling Acres Plaza
Torrance Towne Center Associates LLC
Torrington Triplets LLC
Tourbillon Corporation
Tower Center Associates
Town Square Plaza
Towson VF LLC
Traverse Square Company Ltd.
TRC Associates LLC
Triangle Equities Junction LLC
Trout, Jerome B. Jr.
Trout, Segall
Trumbull Shopping Center #2 LLC
Trustees Of Salem Rockingham LLC
TSA Stores, Inc.
TUP 430 Company LLC
Turnberry Lakes Business Center
Turtle Creek Partners LLC
Tutwiler Properties Ltd.
Twin Ponds Development LLC
Tysons 3 LLC
Tysons Corner Holdings LLC
U.K. - American Properties Inc.
U.S. 41 & I-285 Company
Uncommon Ltd.
Urbancal Oakland II LLC
UTC I LLC
Valencia Marketplace I LLC
Valley Corners Shopping Center LLC
Valley View S.C. LLC
Van Ness Post Center LLC
Ventura In Manhattan Inc.
Vestar Arizona XXXI LLC
Vestar QCM LLC
Village Square I L.P.
Village Walk Retail LP
Vivy IP
VNO Mundy Street LLC
VNO Tru Dale Mabry LLC
Vornado Caguas LP
Vornado Finance LLC
Vornado Gun Hill Road LLC
Vornado Realty Trust
W&D - Imperial No. 1/Norwalk
W&S Associates LP
W/S Stratford LLC
Waco Investment Group
Wal-Mart Stores East LP
Walton Hanover Investors V LLC
Walton Whitney Investors V LLC
Washington Green TIC
Washington Place Associates LP
Washington Re Investment Trust
Water Tower Square LP
Watercress Associates LP
Watkins Houston Investments LP
Wayside Commons Investors LLC
WCC Properties LLC
WEA Gateway LLC
Weberstown Mall LLC
WEC 96D Appleton-I Investment Trust
WEC 96D Niles Investment
WEC 96D Springfield-I Investment Trust
WEC 97G-Syracuse Investment Trust
WEC 99-3 LLC
WEC 99A-2 LLC
WEC 99A-1 LLC
Weingarten Miller Sheridan LLC
Weingarten Nostat Inc.
Weingarten Realty Investors
Welsh Companies Inc.
Wendover South Associates LP
West Campus Square LP
West Oaks Mall LP
Westfork Owners Association
Westgate Village LLC
Westlake Limited Partnership
Wheaton Plaza Regional Shopping Center
Whitestone Development Partners A LP
Whitestone REIT
Wilmington Trust Company
Windsail Properties LLC
WMI/MPI Business Trust
Woodland Trustees Inc.
Woodlands Corporation, The
Woodmont Sherman LP
Worldwide Property Management Inc.
WRI Overton Plaza LP
WRI Camp Creek Marketplace Ii, LLC
WRI Lakeside Marketplace LLC
WRI Seminole Marketplace LLC
WXIII/PWN Real Estate LP

Sublessees

\$1.00 Stuff Inc.
Academy Alliance LLC
Adams Outdoor Advertising
Advance Auto Parts
American Outdoor Advertising
Arc International Corporation
Autozone Northeast Inc.
Baby Superstore,Inc.
Blockbuster Inc.
Books A Million
Borders Inc.
Carmax Business Services LLC
Casto
CEC Entertainment, Inc.
Chapman & Main
Charlie Brown's Steakhouse
Children's Discovery Centers of America
Circuit Sports LP
Consolidated Stores Corporation
Dan's Big & Tall Shop Inc.
Designs CMAL Retail Store Inc.
DHL Global Business Services
Dick's Sporting Goods Inc.
Dollar General Corporation
Dollar Tree Stores Inc.
Don Sherwood Golf Inc.
Edwin Watts Golf Shop
Empire Education Group

Entertainmart-Preston Rd LLC
Eyecare Discount Optical Inc.
Eynon Furniture Outlet Inc.
Fabri-Centers of America Inc.
Food Lion LLC
Forecast Danbury LP
GE Transportation Systems
Golf Galaxy
Golfsmith International LP
Great Golf Inc.
Guitar Center Stores Inc.
Homans Associates Inc.
Hughes MRO Ltd.
Huntington National Bank
Inkeeper Properties Inc.
International House Of Pancakes
JR Furniture USA Inc.
Joelle Inc.
JP Morgan Chase Bank
K&G Men's Company Inc.
Katz
Lakeshore Equipment Company
La-Z-Boy Showcase Shoppes
Lifeway Christian Resources
Maggiano's/Corner Bakery Holding Corporation
Mall of Decoration Inc.
Martin, Paul T.
Mayland Cam
Modernage Inc.
Mor Furniture For Less
MRV Wanamaker LLC
New Avenues Lease Ownership LLC
New Colorado Daily, Inc.
North South Partner, LLC
O'Charleys, Inc.
OK Apple Inc.
Oklahoma Gold Realty LLC
Oklahoma Goodwill Industries, Inc.
Orthodontic Centers of Virginia Inc.
Peak Place Holdings, LLC
Pork Place
Pot Luck Enterprises Inc.
Price Chopper Operating Company
Prosound Music Centers Inc.
Quantum Fine Casework Inc.
Quarterdeck Corporate Office
Raymund Garza
Remington Seeds LLC
Restoration Ministries
Ruby Tuesday's
Salem Farm Realty Trust
Salom Sons Inc.
Sam Ash Megastores, LLC
Schiavone, Daniel
Sky Bank
Solo Cup Company
Staples, The Office Superstore Inc.
The Auto Toy Store Inc.
The Floor Store Inc.
The Julia Christy Salon Inc.
The Pep Boys
The Sports Authority
The TJX Operating Companies
Tire Kingdom, Inc.
Topline Appliance Depot Inc.
Toys R US Inc.
Trader Joe's Company
Truong, Se and Ly
Tru Properties Inc.
TVI Inc.
Viacom Outdoor
Visionary Retail Management
Waterbed Emporium of California
West Marine Products Inc.
Winchester Fun Expedition Corporation

Wired Management LLC
Workforce Central Florida

Personal Property Lessors
Avaya Financial Services
GE Fleet Services
IBM
Hewlett Packard
Service Power
Toshiba

Banks Utilized in the Company's Cash Management System
American Savings
AmSouth Bancorporation
Banco Popular
Bank of America
CRP Securities, LLC
Chase Bank
CRP Securities
Fifth Third Bank
Fifth Third Securities
JP Morgan Securities Inc.
Lehman Brothers
Merrill Lynch Global Institutional Advisory Division
RBC Dain Rauscher
SunTrust
UBS Financial Services, Inc.
Wachovia Bank & Securities
Wells Fargo

Liquidators
Gordon Brothers Retail Partners LLC
Great American Group
Hilco Merchant Resources LLC
Hudson Capital Partners LLC
SB Capital Group LLC
Tiger Capital Group LLC

Litigation Counterparties
Alicea, Ada
Audibahn
Banker, Michael
Booker, Jamal
Dealtree
DiPiro, Michael
Donnelly, Kenneth
Federal Communications Commission
Foss, Andrew
Harris, William
Holloman, Latia
Ibrahim, Betty
Internal Revenue Service
Iowa AG
JP Morgan Chase
Keystone Automotive Industries
Kobra Properties
Mad Rhino
Maria Moncayo (class action)
Massachusetts Department of Revenue
Mastercard
Micro Electronics
Millennium Retail Partners
Monster Cable
Moxley, Donald
Murphy, Christopher
RealSource
Roberty Gentry (class action)
Securities and Exchange Commission
Snow, Christopher
State of Iowa
Temple, Floyd Edward Jr.
Tennessee Department of Revenue
Unical
Visa

Voegtle, Clayton P.
Weidler, Daniel

Restructuring and Other Professionals

Bingham McCutchen LLP
Ernst & Young
FTI Consulting Inc.
Goldman, Sachs and Company
Kirkland & Ellis LLP
Kurtzman Carson Consultants LLC
LeClairRyan
McGuireWoods, LLP
Ogilvy Renault LLP
Osler, Hoskin & Harcourt LLP
Rothschild, Inc.
Schulte Roth & Zabel LLP
Wilmer, Cutler, Pickering Hale, & Dorr LLP

U.S. Trustee's Office - Region 4

Bove, Frank J.
Conlon, Debra F.
Davis, Martha
Early, Dennis J.
Frankel, Jack I.
Franklin, Shannon D.
McDow, W. Clarkson.
Van Arsdale, Robert
Weschler, Cecelia A.
Whitehurst, Kenneth N. III

District Court Judges (Eastern District of Virginia)

Anderson, John F.
Brinkeman, Leonie M.
Buchanan, Theresa C.
Cacheris, James C.
Davis, Ivan D.
Ellis, T.S. III
Hilton, Claude M.
Jones, T. Rawles Jr.
Lee, Gerald Bruce
O'Grady, Liam

Bankruptcy Court Judges (Eastern District of Virginia)

Adams, David H.
Huennekens, Kevin R.
Mayer, Robert
Mitchell, Stephen S.
St. John, Stephen C.
Shelley, Blackwell N.
Tice, Douglas O. Jr.